

**Readopt with amendment Rev 100, effective 4-27-95 (Doc #6027), to read as follows:**

CHAPTER Rev 100 ORGANIZATIONAL RULES

PART Rev 101 TITLE DEFINITIONS

Rev 101.01 "Commissioner" means the commissioner *of the department* ~~revenue administration~~, appointed under RSA 21-J:2.

Rev 101.02 "Department" means the *New Hampshire* department of revenue administration, established under RSA 21-J:1.

PART Rev 102 DESCRIPTION OF DEPARTMENT

Rev 102.01 Commissioner.

(a) The commissioner is:

- (1) Appointed by the governor, with the consent of the council, in accordance with RSA 21-J:2;
- (2) Charged with the duties assigned by RSA 21-G:8-9 and RSA 21-J:3;
- (3) Responsible for appointing all division directors, in accordance with RSA 21-G:8, II, and all assistant directors, in accordance with RSA 21-J:5, IV; and
- (4) Responsible for nomination of the assistant commissioner, in accordance with RSA 21-J:4.

Rev 102.02 Administration Unit.

(a) The administration unit is established by RSA 21-J:6 and is under the supervision of the assistant commissioner.

(b) The assistant commissioner is ~~is~~ charged with the duties assigned under RSA 21-J:4, II, and RSA 21-J:6.

Rev 102.03 Audit Division.

(a) The audit division is established by RSA 21-J:7.

(b) The director of the division is nominated by the commissioner, in accordance with RSA 21-J:2, II, subject to the approval of the governor and council.

(c) The responsibility of the division ~~is~~**shall be** to encourage voluntary taxpayer compliance with all tax laws and administrative rules through audits conducted on various individuals, partnerships, estates, trusts, corporations and any other form of organization filing returns, related documents and information with the department.

***(d) The audit division shall have a central tax services unit to provide taxpayer assistance to the general public.***

Rev 102.04 Automated Information Systems (AIS).

- (a) ~~The automated information systems (AIS) division is established by RSA 21-J:6 a.~~
- (b) ~~The position of director of the AIS division is established by RSA 21-J:6 a, I.~~
- (c) ~~The responsibility of the division is to:~~
  - (1) ~~Plan and maintain the automated information systems required by the department; and~~
  - (2) ~~Provide for the electronic storage and retrieval of all tax data filed with the department.~~

Rev 102.054 Collection Division.

- (a) The collection division is established by RSA 21-J:8.
- (b) The position of director of the collections division is established by RSA 21-J:8, I.
- (c) The responsibility of the division ~~is~~**shall be** to take collection action on ~~department returns and~~ payments due to the state for taxes administered by the department.

Rev 102.065 Document Processing Division.

- (a) The document processing division is established by RSA 21-J:12.
- (b) The director of the division is nominated by the commissioner, in accordance with RSA 21-J:2, II, subject to the approval of the governor and council.
- (c) The responsibility of the division ~~is~~**shall be** to:
  - (1) ~~Receive, process and maintain~~ **the** physical security ~~on~~**of** all tax documents filed; ~~and with the department.~~
  - (2) ~~Provide taxpayer assistance to the general public.~~

Rev 102.076 Municipal **and Property** Services Division.

- (a) The municipal **and property** ~~services~~ division is established by RSA 21-J:15.
- (b) The position of director of the division is established by RSA 21-J:15.
- (c) The responsibility of the division **shall be** ~~is~~ to:
  - (1) ~~Conduct audits and investigate the accounts of the officers of towns and cities when requested or upon motion of the commissioner when believed necessary;~~
  - (2) ~~Prescribe the accounting procedures used by municipalities and counties;~~

~~(3) Prescribe and furnish budget forms for towns;~~

~~(4) Receive summary of assessed valuation and appropriations of towns and cities to be used to establish the annual tax rate;~~

~~(5) Approve appropriations and revenues of cooperative school districts for approval of annual tax rate; and~~

~~(6) Provide general technical assistance to the political subdivisions of the state.~~

*(1) Approve appropriations and revenues of all municipal entities, and annually calculate local and state tax rates;*

*(2) Annually establish the equalized valuation of each municipality and determine the base valuation for debt limit purposes in accordance with RSA 21-J:3, XIII and RSA 33:4-b;*

*(3) Provide general technical assistance and training to the political subdivisions of the state in the areas of municipal finances and appraisal of property;*

*(4) Monitor reappraisals in accordance with RSA 21-J:11, and complete an assessment report for each municipality at least once in every five years in accordance with RSA 21-J:11-a;*

*(5) Administer and enforce the timber yield tax in accordance with RSA 79:28, and the excavation tax pursuant to RSA 72-B; and,*

*(6) Appraise the property owned by utilities in accordance with Chapter RSA 83-F.*

~~Rev 102.08 Property Appraisal Division.~~

~~(a) The property appraisal division is established by RSA 21-J:9.~~

~~(b) The position of director of the division is established by RSA 21-J:9, I.~~

~~(c) The responsibility of the division is to:~~

~~(1) Assist municipalities in appraisals of properties;~~

~~(2) Prepare an appraisal manual for assessing officials and provide educational programs on the manual for such officials;~~

~~(3) Administer and enforce the timber tax, in accordance with RSA 79:28;~~

~~(4) Annually establish the equalized valuation of each municipality and determine the base valuation for debt limit purposes in accordance with RSA 21-J:3, XIII and RSA 33:4-b;~~

~~(5) Appraise the property owned by electric, gas and pipeline public utilities for equalization purposes;~~

~~(6) Determine the value of land, and certify reimbursements for payments in lieu of taxes as required by RSA 216-A, RSA 219 and RSA 122:4;~~

~~(7) Review qualifications of appraisers who propose to make appraisals of taxable property and give final approval to any contracts between a municipality and appraisal firms;~~

~~(8) Assess taxes for railroad companies and private car companies in accordance with RSA 82; and:~~

~~(9) Assesses taxes for the nuclear station property tax, in accordance with RSA 83-D:4.~~

Rev 102.079 Revenue Counsel.

(a) The position of revenue counsel is established by RSA 21-J:6-b.

(b) The revenue counsel is appointed by the commissioner.

(c) The responsibility of the revenue counsel ~~is~~**shall be** to:

(1) Act as co-counsel with the department of justice; ~~and~~

(2) Represent the department before adjudicative boards and other judicial bodies; **and**

**(3) Serve as general counsel to the department.**

PART Rev 103 PUBLIC INFORMATION

Rev 103.01 Information Requests.

(a) Requests for general ~~tax~~ information may be made by ~~writing to:~~

(1-) **Writing to:**

***The New Hampshire Department of Revenue Administration, at  
Central Tax Services Unit  
P.O. Box 4573306,  
Concord, NH 03302-04573306; or by***

(2-) **Calling (603) 271-2194230-5942.**

(b) Requests for **information pursuant to RSA 91-A** ~~specific taxpayer information~~ shall be made ~~in writing to the commissioner~~ **legal bureau by: at the address in (a), above.**

(1) **Writing to:**

***The New Hampshire Department of Revenue Administration  
Legal Bureau  
P.O. Box 457  
Concord, NH 03302-0457;***

(2) **Calling (603) 230-5006; or**

(3) *Emailing RTK@dra.nh.gov.*

(c) *Requests for information regarding the municipal and property division may be made by:*

(1) *Writing to:*

*The New Hampshire Department of Revenue Administration  
Municipal and Property Division  
P.O. Box 487  
Concord, NH 03302-0487; or*

(2) *Calling (603) 230-5090 or (603) 230-5950.*

(d) *Requests for information regarding the collections division may be made by:*

(1) *Writing to:*

*The New Hampshire Department of Revenue Administration  
Collections Division  
P.O. Box 454  
Concord, NH 03302-0454; or*

(2) *Calling (603) 230-5900.*

(ee) The following shall apply to requests for ~~specific~~ taxpayer information:

(1) Release of ~~specific~~ **taxpayer** information shall be subject to the following:

- a. The disclosure provisions of RSA 21-J:14, which relates to the confidentiality of department records; and
- b. The Internal Revenue Code, ~~section~~ § 6103, § 7213, and § 7213A, ~~adopted under RSA 77-A:1, II,~~ which relates to the disclosure of tax information secured under agreements between the state of New Hampshire and the United States Internal Revenue Service.

(2) If the requestor is someone other than the taxpayer, he or she shall provide a power of attorney, ~~described in Rev 222.03, executed by the taxpayer and specifying the purpose and time period for which the power of attorney is issued~~ **pursuant to Rev 2903.03;**

(3) Absent a power of attorney, ~~the specific~~ taxpayer information that may be provided by the department shall be limited to the following:

- a. Whether a taxpayer has filed a return; and
- b. Whether a taxpayer is under audit.

(4) Requests for the information listed in (3), above, shall contain the following:

- a. Name and mailing address of the ~~taxpayer~~ **requesting party**;
- b. Information ~~on~~ **regarding** the taxpayer ~~about whom the inquiry is submitted~~, as follows:
1. Name and mailing address of the taxpayer;
  2. Business name and location, if applicable; and
  3. The specific tax type and filing years.

### APPENDIX

<b>RULE</b>	<b>STATUTE IMPLEMENTED</b>
Rev 101.01	RSA 21-J-2; RSA 21-G:6, I
Rev 101.02	RSA 21-J:1, I; RSA 21-G:6, I
Rev 102.01	RSA 21-J:2; RSA 21-G:6, I; RSA 21-G:8-9; RSA 21-J:3; RSA 21-J:5, IV
Rev 102.02	RSA 21-J:4, II; RSA 21-J:6
Rev 102.03	RSA 21-J:2, II; RSA 21-J:7
Rev 102.04	RSA 21-J:2, II; RSA 21-J:8
Rev 102.05	RSA 21-J:2, II; RSA 21-J:12
Rev 102.06	RSA 21-J:2, II; RSA 21-J:3, XIII; RSA 21-J:11; RSA 21-J:15; RSA 33:4-b; RSA 72-B; RSA 79:28; RSA 83-F
Rev 102.07	RSA 21-J:6-b
Rev 103.01	RSA 21-J:14; RSA 91-A